



सत्यमेव जयते

# The Gujarat Government Gazette

**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

**VOL. LXIII ]**

**SATURDAY, DECEMBER 31, 2022 / PAUSHA 10, 1944**

Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

## **PART IV-B**

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts**

### **FINANCE DEPARTMENT**

#### **NOTIFICATION**

Sachivalaya, Gandhinagar, 31<sup>st</sup> December, 2022

**Notification No. 15/2022-State Tax (Rate)**

#### **GUJARAT GOODS AND SERVICES TAX ACT, 2017**

**No. GHN-87-GST-2022/S.11(1)(69)TH:-** In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) and (3) of section 11, sub-section (5) of section 15 and section 148 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-41) GST-2017/S.11 (1) (7)-TH dated the 30<sup>th</sup> June, 2017 being Notification No. 12/2017-State Tax (Rate), namely:-

In the said notification,-

(i) against S. No. 12, in column (3), after the entry, the following explanation shall be inserted, namely-

“Explanation.- For the purpose of exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where,-

- i. the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence and;
- ii. such renting is on his own account and not that of the proprietorship concern.”;

(ii) S. No. 23A and the entries relating thereto, shall be omitted.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of January, 2023.

By order and in the name of the Governor of Gujarat,

**YUVRAJSINH JADEJA,**  
Section Officer.

IV-B Ex.-307

307-1

